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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:	Date:	April 9, 2007
Yoshimoto Matsuda	Group Art Unit:	3748
Serial No.: 10/622,315	Examiner:	Tu Minh Nguyen
Filed: July 18, 2003	Attorney Ref.	ACO351
For:	EXHAUST PIPE COLLECTING STRUCTURE OF MULTIPLE CYLINDER ENGINE AND PERSONAL WATERCRAFT	

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, Virginia 22313-1450

CERTIFICATE OF TRANSMISSION/MAILING

I hereby certify that this correspondence is being facsimile transmitted to the USPTO or deposited with the United States Postal Service with sufficient postage as first class mail in an envelope addressed to: Mail Stop AMENDMENT, Commissioner for Patents, P.O. Box 1450, Alexandria, Virginia 22313-1450 on April 9, 2007.


Trista Romocki

Sir:

RESPONSE TO OFFICE ACTION

In response to the Office action dated November 14, 2006, please consider the following amendments and remarks:

Amendments to the Claims begin on page 2.

Remarks begin on page 9.

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Serial No. 10/622,315